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Part IX
Internal oversight

Section 28
Internal oversight

(Programme 25 of the medium-term plan for the period 2002-2005)

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* The present document contains section 28 of the proposed programme budget for the biennium 2002-2003. The approved programme budget will subsequently be issued in final form as *Official Records of the General Assembly, Fifty-sixth Session, Supplement No. 6* (A/56/6/Rev.1).

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Section 28
Internal oversight

(Programme 25 of the medium-term plan for the period 2002-2005)

Overview

28.1 The Office of Internal Oversight Services (OIOS) is responsible for the implementation of the programme of work under this section.

28.2 The activities for which the Office of Internal Oversight Services is responsible fall within the framework of programme 25, Internal oversight, of the medium-term plan for the period 2002-2005.

28.3 The overall objective of the programme is to enhance effectiveness in the implementation of all programmes through the continual improvement of internal control mechanisms within the Organization. The strategy for meeting the objective is based on the need to help Member States and the Organization ensure that: programme activities comply with resolutions, regulations, rules and policies; better results are achieved by determining all factors affecting the efficient and effective implementation of programmes; and cases of fraud, waste, abuse, malfeasance and mismanagement are prevented and detected. The approach of the Office is aimed at enhancing the management of both the human and the financial resources of the Organization, facilitating more transparent assignment of responsibility and accountability and improving the systems of internal control by monitoring compliance with oversight recommendations and protecting the assets of the Organization. In carrying out its work, the Office also coordinates its activities with the Board of Auditors of the United Nations and the Joint Inspection Unit in order to ensure adequate internal oversight coverage while avoiding duplication. In addition, the Office maintains a close working relationship with other inspection and oversight services in the United Nations system.

28.4 The official responsible for managing this programme is the Under-Secretary-General for Internal Oversight Services.

28.5 Following a comprehensive internal review of all subprogrammes, including the functional and operational utility of merging the Central Evaluation Unit and the Central Monitoring and Inspection Unit, as recommended by the Advisory Committee on Administrative and Budgetary Questions in its first report on the proposed programme budget for the biennium 2000-2001 (A/54/7, para. IX.7), the budget proposals reflect the realignment of four subprogrammes into three: (a) audit; (b) monitoring, evaluation and consulting; and (c) investigations. The realignment of the subprogrammes will be reflected in the forthcoming revisions to the medium-term plan for the period 2002-2005. The new structure of the Office of Internal Oversight Services will consist of the Office of the Under-Secretary-General, the Audit Division, the Monitoring, Evaluation and Consulting Division, the Investigations Division and the Executive Office. Details of the changes are explained below.

28.6 Programme support provided by the Executive Office is now identified separately from the executive direction and management component. There is no increase in resources resulting from this separation.

28.7 In order to take advantage of the synergies among the functions they perform and thus ensure greater cohesion, the Central Evaluation Unit, the Central Monitoring and Inspection Unit and the management consulting part of the current Audit and Management Consulting Division will be merged into the new Monitoring, Evaluation and Consulting Division. That Division will be responsible for the activities under subprogrammes 1 and 3 of the medium-term plan as well as the

management consulting part of subprogramme 2. All resources from subprogramme 1 will be merged with those of subprogramme 3 together with four posts (1 P-5, 1 P-4, 1 P-3 and 1 General Service (Principal level)) from subprogramme 2. One D-1 level post will be reclassified to the D-2 level to head the new Division.

28.8 With regard to subprogramme 2 of the medium-term plan as explained above, the significant change is the consolidation of the management consulting function with the evaluation and monitoring functions. Consequently, the remaining activities relating to auditing will be implemented by the Audit Division. As a result of the reconfiguration, four posts will be redeployed to subprogramme 3, as noted in the preceding paragraph. In addition, one auditor post at the P-4 level is being reclassified to the P-5 level.

28.9 With respect to subprogramme 4, in the light of increasing demand for investigative services and growth in new cases and in an effort to ensure more adequate coverage of all regions, the Investigations Division will be augmented and strengthened. A D-1 post will be reclassified to D-2 to head the Division. In addition, there will be four new posts: one P-4 in New York, one Local level in Nairobi and two posts in Geneva (1 P-3 and 1 General Service (Other level)).

28.10 The overall level of resources for the Office of Internal Oversight Services for the biennium 2002-2003 amounts to $19,508,700, reflecting growth of $758,000 compared with the revised appropriation for the biennium 2000-2001. The overall growth of resources reflects: (a) the establishment of two Professional posts at the P-3 and P-4 levels, one General Service post and one local post; and (b) the reclassification of one post at the P-4 level to the P-5 level and two posts at the D-1 level to the D-2 level. It also includes increases in the amount of $4,300 for consultants, $17,300 for general operating expenses and $92,400 for furniture and equipment, offset by reductions of $17,200 for other staff costs, $61,100 for travel and $7,500 for contractual services.

28.11 Extrabudgetary resources estimated at $17,114,800 would be utilized for activities related to the auditing and investigation of the United Nations funds and programmes, the United Nations Joint Staff Pension Fund, ITC, the United Nations Compensation Commission (UNCC), UNHCR, the International Tribunal for the Former Yugoslavia, the International Criminal Tribunal for Rwanda, technical cooperation activities and peacekeeping operations. In addition, the extrabudgetary resources would be used to enhance professional capacity related to internal oversight functions.

28.12 The estimated percentage distribution of resources under this section would be as shown in table 28.1.

Table 28.1 **Percentage distribution of resources by component**

Component	*Regular budget*	*Extrabudgetary*
A. Executive direction and management	6.6	1.8
B. Programme of work		
Subprogramme 1. Central evaluation Subprogramme 2. Management consulting part Subprogramme 3. Central monitoring and inspection	23.3	1.5
Subprogramme 2. Audit part	41.7	77.6
Subprogramme 4. Investigations	21.7	19.1
C. Programme support	6.7	0.0
Total	**100.0**	**100.0**

28.13 Resource growth with respect to regular budget resources would be 4.0 per cent before recosting.

Table 28.2 **Resource requirements by component**

(Thousands of United States dollars)

(1) *Regular budget*

Component	1998-1999 expenditure	2000-2001 appropriation	Resource growth		Total before recosting	Recosting	2002-2003 estimate
			Amount	Percentage			
Executive direction and management	2 081.1	2 509.1	(1 229.0)	(48.9)	1 280.1	91.3	1 371.4
Programme of work	15 797.3	16 241.6	682.8	4.2	16 924.4	1 053.5	17 977.9
Programme support	-	-	1 304.2	-	1 304.2	84.6	1 388.8
Total	**17 878.4**	**18 750.7**	**758.0**	**4.0**	**19 508.7**	**1 229.4**	**20 738.1**

(2) *Extrabudgetary*

	1998-1999 expenditure	2000-2001 estimate	2002-2003 estimate
Total	**6 376.1**	**13 638.6**	**17 114.8**
Total (1) and (2)	**24 254.5**	**32 389.3**	**37 852.9**

Table 28.3 **Post requirements**

Category	Established regular budget posts		Temporary posts				Total	
			Regular budget		Extrabudgetary			
	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003
Professional and above								
USG	1	1	-	-	-	-	1	1
D-1/D-2	5	5	-	-	1	2	6	7
P-1/P-5	53	55	-	-	43	48	96	103
Subtotal	**59**	**61**	**-**	**-**	**44**	**50**	**103**	**111**
General Service	28	30	-	-	13	15	41	45
Other					4	5	4	5
Total	**87**	**91**	**-**	**-**	**61**[a]	**70**[b]	**148**	**161**

[a] Includes extrabudgetary posts for extrabudgetary oversight activities in the funds and programmes (1 P-4 and 1 Local level); UNCC (1 P-4); UNHCR (1 D-1, 6 P-4, 3 P-3, 1 P-2 and 3 General Service (Other level)); ITC (1 P-2); extrabudgetary substantive activities: UNDCP (1 P-4); programme support costs of extrabudgetary substantive activities (1 P-4, 1 P-3 and 2 General Service (Other level)); technical cooperation activities (1 P-4, 2 General Service (Other level)); and support to peacekeeping activities (1 P-5, 7 P-4, 3 P-3 and 1 General Service (Other level)) and peacekeeping missions (2 P-5, 5 P-4, 8 P-3, 5 General Service (Other level) and 3 Local level) totalling 61 posts.

[b] Includes extrabudgetary posts for extrabudgetary oversight activities in the funds and programmes (1 D-1, 3 P-4, 1 P-3, 1 General Service (Other level) and 1 Local level); UNCC (1 P-4); UNHCR (1 D-1, 6 P-4, 3 P-3, 1 P-2 and 3 General Service (Other level)); ITC (1 P-2); extrabudgetary substantive activities: UNDCP (1 P-4); programme support costs of extrabudgetary substantive activities (1 P-4, 1 P-3 and 2 General Service (Other level)); technical cooperation activities (1 P-4 and 2 General Service (Other level)); and support to peacekeeping activities (1 P-5, 7 P-4, 3 P-3 and 1 General Service (Other level)) and peacekeeping missions (2 P-5, 6 P-4, 9 P-3, 6 General Service (Other level) and 4 Local level), totalling 70 posts.

A. Executive direction and management

Resource requirements (before recosting): $1,280,100

28.14 The Office of the Under-Secretary-General provides strategic planning and monitoring of the Office of Internal Oversight Services as a whole.

28.15 The Office of the Under-Secretary-General coordinates the work of the five oversight functions: audit, monitoring, evaluation, consulting and investigation, ensures that the Office of Internal Oversight Services liaises with the United Nations Board of Auditors and the Joint Inspection Unit and maintains a close working relationship with other inspection and oversight services of the operational funds and programmes, as well as those of the United Nations system.

28.16 Further, the Office provides strict quality control over the reports of OIOS to the General Assembly, oversees resource utilization, provides guidance on performance management and acts as a focal point for compliance monitoring of recommendations of OIOS.

Outputs

28.17 During the biennium 2002-2003, the following outputs will be delivered:

(a) Servicing of intergovernmental and expert bodies

(i) General Assembly:

a. Substantive servicing of the Fifth Committee (6);

b. Parliamentary documentation. Annual analytical and summary report to the General Assembly on the activities of the Office and ad hoc reports to the General Assembly on specific activities of the Office (2);

(b) Internal oversight services (RB/XB):

(i) Periodical compliance monitoring and inspection visits to United Nations offices away from Headquarters;

(ii) Semi-annual reports to the Secretary-General on the status of implementation of the recommendations of the Office.

Table 28.4 **Resource requirements**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2000-2001*	*2002-2003 (before recosting)*	*2000-2001*	*2002-2003*
Regular budget				
Post	1 974.3	1 155.9	11	5
Non-post	534.8	124.2	-	-
Total	**2 509.1**	**1 280.1**	**11**	**5**
Extrabudgetary	-	300.0	-	-

28.18 The requirements of $1,280,100 will provide for the continuation of the five posts to remain in the Office of the Under-Secretary-General following the separate presentation under programme support of six posts for the Executive Office. In addition, it will provide for general temporary

assistance, overtime, services of consultants, travel of the Under-Secretary-General and/or his designated representative, hospitality, office supplies and data-processing equipment.

B. Programme of work

Table 28.5 **Resource requirements**

	Resources (thousands of United States dollars)		*Posts*	
Subprogramme	*2000-2001*	*2002-2003 (before recosting)*	*2000-2001*	*2002-2003*
1. Central evaluation 2. Management consulting part 3. Central monitoring and inspection	3 720.0	4 548.5	16	20
2. Audit part	8 670.1	8 138.9	44	40
4. Investigations	3 851.5	4 237.0	16	20
Total	**16 241.6**	**16 924.4**	**76**	**80**
Extrabudgetary	13 638.6	16 814.8	61	70

Subprogramme 1
Central evaluation

Subprogramme 2
Management consulting part

Subprogramme 3
Central monitoring and inspection

Resource requirements (before recosting): $4,548,500

28.19 The subprogrammes are under the responsibility of the newly consolidated Monitoring, Evaluation and Consulting Division (see paras. 28.5 and 28.7). The programme of work has been formulated by drawing upon subprogramme 1, the management consulting part of subprogramme 2 and all of subprogramme 3 of programme 25 of the medium-term plan for the period 2002-2005.

28.20 Consolidating the disparate units into a single division will allow a more structured gathering of qualitative data in support of the outputs and activities implemented by departments and offices during a biennium. This will facilitate the preparation of the programme performance reports, which present both qualitative and quantitative aspects as requested by the intergovernmental bodies. Aside from making an assessment of how well a department is performing, the Division will be able to offer consulting services for remedial and corrective action.

Table 28.6 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Subprogramme 1
Central evaluation

Objective 1: To enable intergovernmental bodies to determine as systematically and objectively as possible the efficiency and effectiveness of the Organization's activities in relation to their objectives.

Expected accomplishments	*Indicators of achievement*
(a) Improved assistance to intergovernmental organs in determining the relevance, efficiency and effectiveness of the mandated programmes and activities.	(a) (i) The proportion or percentage of recommendations in in-depth evaluation reports that are endorsed by the Committee for Programme and Coordination and the General Assembly; (ii) Findings, in the triennial review and in the biennial report to the General Assembly, that the implementation of recommendations has increased the relevance, efficiency and effectiveness of the mandated programmes and activities.
(b) Better coordination with external oversight bodies.	(b) The number of joint meetings and other contacts with external oversight bodies.

Objective 2: To enable the Secretariat and Member States to engage in systematic reflection, with a view to increasing the effectiveness of the main programmes of the Organization.

Expected accomplishments	*Indicators of achievement*
(a) Increased implementation of approved recommendations contained in evaluation reports.	(a) The number of approved recommendations implemented by programme managers.
(b) Improved quality of evaluation recommendations.	(b) Findings in reviews by the Committee for Programme and Coordination and the General Assembly of the evaluation reports that the quality of recommendations has improved.
(c) Strengthened role of self-evaluation within the Organization.	(c) (i) The number of self-evaluation projects conducted and implemented by programme managers; (ii) Findings in the biennial reports to the General Assembly that the role of self-evaluation in the Organization has been strengthened.

Subprogramme 2
Management consulting part

Objective: To ensure efficient and effective implementation and management of programmes, activities and operations by programme managers in accordance with the relevant legislative mandates.

Expected accomplishments	*Indicators of achievement*
Improvements in the management of programmes as a result of management consulting services provided to the departments.	(i) An increased number of management consulting services providing guidelines on benchmarking and best practices; (ii) The percentage of management consulting recommendations implemented by programme managers; (iii) Programme managers' satisfaction that the management consulting services have contributed to improving the management of their programmes.

Subprogramme 3
Central monitoring and inspection

Objective: To strengthen the implementation of the programmes by monitoring programme delivery and output to determine whether they are adequate, timely and in accordance with the mandates, that they address effectively the objectives of the programmes and that resources are used efficiently.

Expected accomplishments	*Indicators of achievement*
(a) Improved assistance to intergovernmental bodies in determining the performance of the Organization.	(a) Comments by members of the Committee for Programme and Coordination expressing satisfaction that the programme performance report enables them to better assess the quality of mandated programmes and activities.
(b) More effective monitoring by programme managers of programme delivery and implementation of activities.	(b) (i) The percentage of all programme managers with monitoring processes and work plans in place tracking progress in achieving accomplishments; (ii) The percentage of completed programme monitoring reports submitted electronically by programme managers, within deadlines, with clear, comprehensive and correct record of the implementation status, utilizing an electronic system that is compatible Secretariat-wide.

Expected accomplishments	*Indicators of achievement*
(c) More timely programme delivery.	(c) The number of reports submitted in accordance with regulation 6.3 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation.

External factors

28.21 The subprogrammes are expected to achieve their objectives and expected accomplishments on the assumption that: (a) there is a collaborative effort among the other United Nations departments, offices and agencies; and (b) the information technology infrastructure is in place throughout the Organization to support proposed developments.

Outputs

28.22 During the biennium 2002-2003, the following outputs will be delivered:

(a) Servicing of intergovernmental and expert bodies

(i) General Assembly:

a. Substantive servicing of the Fifth Committee (11);

b. Parliamentary documentation. Biennial report on strengthening the role of evaluation (1); reports on management consulting services (2); and reports on the follow-up inspection reviews of a selected number of Secretariat departments and regional commissions as required (3);

(ii) Committee for Programme and Coordination:

a. Substantive servicing of the Committee (10);

b. Parliamentary documentation. Reports on the inspection reviews of a selected number of Secretariat departments and regional commissions as required (2); in-depth evaluation report on legal affairs (1); in-depth evaluation report on General Assembly and Economic and Social Council affairs and Economic and Social Council support and coordination (1); in-depth evaluation reports on topics to be decided by the Committee (2); triennial review of the in-depth evaluation of disarmament (1); triennial review of the in-depth evaluation of electoral assistance (1); triennial review of the in-depth evaluation of global development issues and policies (1); triennial review of the in-depth evaluation of the programme on advancement of women (1); report of the Secretary-General on the programme performance of the Organization for the biennium 2000-2001 (1);

(b) Internal oversight services (RB/XB)

(i) Evaluations: assist departments and offices with their own evaluation activities by responding to their queries and providing them with training workshops, a manual and periodic bulletins; and review compliance by departments and offices with approved evaluation recommendations and provide them with assistance;

(ii) Management reviews:

a. Carry out management consulting services;

b. Provide assistance to programme managers in strengthening their oversight functions through training, provision of guidelines and exchange of information on best practices in performance management; enhance the Integrated Monitoring and Documentation Information System (IMDIS) as an internal monitoring tool; monitor periodically programme implementation under all programme budget sections; and review compliance by departments and offices with inspection recommendations and provide them with assistance;

(iii) Inspections: carry out inspection reviews of a selected number of Secretariat departments and regional commissions.

Table 28.7 **Resource requirements**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2000-2001*	*2002-2003 (before recosting)*	*2000-2001*	*2002-2003*
Regular budget				
Post	3 421.2	4 283.3	16	20
Non-post	298.8	265.2	-	-
Total	**3 720.0**	**4 548.5**	**16**	**20**
Extrabudgetary	-	263.5	-	1

28.23 The amount of $4,548,500 will provide for the continuation of 20 posts (7 from the Central Evaluation Unit, 9 from the Central Monitoring and Inspection Unit and 4 from the management consulting section of the former Audit and Management Consulting Division); general temporary assistance and overtime; services of consultants; travel of staff to offices away from Headquarters; contractual services; office supplies and materials; and data-processing equipment.

Subprogramme 2
Audit part

Resource requirements (before recosting): $8,138,900

28.24 The audit part of the subprogramme is under the responsibility of the Audit Division (refer to paras. 28.5, 28.7 and 28.18 for the management consulting part of subprogramme 2). The programme of work has been formulated by drawing upon the bulk of subprogramme 2 of programme 25 of the medium-term plan for the period 2002-2005.

28.25 The Audit Division has developed a new strategy calling for a gradual and substantial increase in the number and depth of audits, variously referred to as operational, performance, programme, economy and efficiency or value-for-money audits. These audits are aimed at ascertaining the extent to which regulations, rules, policies and procedures as well as legislative mandates of the Organization are complied with and highlighting areas of high risk in the operations of the various departments, funds and programmes with a view to improving internal controls and procedures to minimize risk.

Table 28.8 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Objective: To ensure efficient and effective implementation and management of programmes, activities and operations by programme managers in accordance with the relevant legislative mandates.

Expected accomplishments	*Indicators of achievement*
(a) Greater compliance with General Assembly directives and established regulations, rules, policies and procedures, including those calling for mainstreaming a gender perspective.	(a) (i) Fewer cases of non-compliance detected in the course of the audits; (ii) The percentage of audit recommendations, including those related to mainstreaming a gender perspective, implemented by programme managers.
(b) Enhanced transparency and accountability within the Organization.	(b) (i) Clear delegation of authority; (ii) The existence of mechanisms to ensure accountability at all levels of the Organization.
(c) Increased efficiency in the use of financial resources.	(c) (i) The number and level of erroneous and/or unauthorized expenditures found for the biennium being audited; (ii) The level of recoveries from erroneous and/or unauthorized expenditures during the biennium 2002-2003.
(d) Better coordination with external oversight bodies.	(d) The number of joint meetings and other contacts with external oversight bodies.

External factors

28.26 The subprogramme is expected to achieve its objectives and expected accomplishments on the assumption that: (a) there is a collaborative effort among the other United Nations departments, offices and agencies; and (b) the information technology infrastructure is in place throughout the Organization to support proposed developments.

Outputs

28.27 During the biennium 2002-2003, the following outputs will be delivered:

(a) Servicing of intergovernmental and expert bodies

(i) General Assembly:

a. Substantive servicing of the Fifth Committee (8);

b. Parliamentary documentation. Audit reports on the basis of audits conducted (8);

(b) Internal oversight services (RB/XB). Produce up to 112 audit reports for programme managers during the biennium; and review compliance by departments and offices with audit recommendations and provide them with assistance.

Table 28.9 **Resource requirements: subprogramme 2 (audit part)**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2000-2001*	*2002-2003 (before recosting)*	*2000-2001*	*2002-2003*
Regular budget				
Post	8 143.2	7 537.8	44	40
Non-post	526.9	601.1	-	-
Total	**8 670.1**	**8 138.9**	**44**	**40**
Extrabudgetary	13 020.2	13 279.1	55	58

28.28 The amount of $8,138,900 will provide for the continuation of 40 posts (the 4 posts of the management consulting section have been redeployed to the new Monitoring, Evaluation and Consulting Division; see para. 28.21); the reclassification of one auditor post at the P-4 level to the P-5 level; general temporary assistance; overtime; services of consultants; travel; general operating expenses; office supplies; and data-processing equipment.

Subprogramme 4
Investigations

Resource requirements (before recosting): $4,237,000

28.29 The subprogramme is under the responsibility of the Investigations Division. The programme of work has been formulated by drawing upon subprogramme 4 of programme 25 of the medium-term plan for the period 2002-2005.

28.30 Over the past six years, the incoming investigation caseload has been growing constantly, which calls for a significant increase in resources in order to avoid delays in the completion of investigations and to reduce the backlog.

28.31 Historically about a quarter of the cases received by the Division are based in Europe, while a fifth are based in Africa. In order to ensure appropriate coverage of all regions, a team of investigators will be based in Geneva, and the existing Nairobi unit will be strengthened.

Table 28.10 **Objectives for the biennium, expected accomplishments and indicators of achievement**

Objective: To ensure compliance with regulations and rules of the United Nations and to minimize the occurrence of fraud, violations of regulations and rules of the United Nations, mismanagement, misconduct, waste of resources and abuse of authority.

Expected accomplishments	*Indicators of achievement*
Better protection of the Organization's assets and resources.	(i) A shorter time span between the alleged event and the reporting of it to the Division; (ii) The percentage of valid versus invalid alerts and reports by programme managers and/or staff of alleged violations; (iii) An increase in the number of cases (valid and invalid) that are positively closed.

External factors

28.32 The subprogramme is expected to achieve its objectives and expected accomplishments on the assumption that: (a) there is a collaborative effort among the other United Nations departments, offices and agencies; and (b) the information technology infrastructure is in place throughout the Organization to support proposed developments.

Outputs

28.33 During the biennium 2002-2003, the following outputs will be delivered:

(a) Servicing of the General Assembly

(i) Substantive servicing of the Fifth Committee (4);

(ii) Parliamentary documentation. Investigative reports on the basis of investigations conducted (4);

(b) Internal oversight services (RB/XB). Assessment of the potential within programme areas for fraud and other violations through the analysis of systems of control in high-risk operations as well as at offices away from Headquarters; provision of assistance and advice on the prevention of fraud and other acts of misconduct as well as waste of resources, abuse of authority and mismanagement; provision of assistance and expertise to programme managers and to the separately administered funds and programmes and investigation units of other international agencies with their investigative needs; clearance of backlog cases for 1998 to 2001; continuing improvements in the confidential reporting facility instituted under administrative instruction ST/AI/397; provision of investigative oversight services relating to functions performed by United Nations staff in connection with transitional authorities provided by the Security Council; management of a conservatively estimated 700 additional cases of theft, embezzlement, smuggling, bribery and other forms of misconduct as well as waste of resources, abuse of authority and mismanagement; and review of compliance with departments and offices with inspection recommendations and provision of assistance to them.

Table 28.11 **Resource requirements**

Category	Resources (thousands of United States dollars) 2000-2001	Resources (thousands of United States dollars) 2002-2003 (before recosting)	Posts 2000-2001	Posts 2002-2003
Regular budget				
Post	3 319.0	3 645.6	16	20
Non-post	532.5	591.4	-	-
Total	**3 851.5**	**4 237.0**	**16**	**20**
Extrabudgetary	618.4	3 272.2	6	11

28.34 The amount of $4,237,000 will provide for the addition of four new posts to the existing staffing table; general temporary assistance and overtime; the services of consultants; travel of staff; general operating expenses; office supplies; office furniture and equipment; and data-processing equipment.

C. Programme support

Resource requirements (before recosting): $1,304,200

28.35 Responsibility for providing backstopping support for the work of the internal oversight programme is vested in the Executive Office.

28.36 Since its establishment in 1994, OIOS has exercised operational independence as provided for in General Assembly resolutions 48/218 B of 29 July 1994 and 54/244 of 23 December 1999. In keeping with its operational independence as provided for under ST/SGB/273, the Secretary-General has delegated authority in financial and personnel matters to the Under-Secretary-General for Internal Oversight Services. With regard to the recruitment, placement and promotion of staff in OIOS, the Secretary-General has established, in consultation with the Under-Secretary-General for Internal Oversight Services, the Appointment and Promotion Panel.

Outputs

28.37 During the biennium 2002-2003, the following outputs will be delivered:

Overall administration and management. Administration of OIOS staff and financial resources located at Headquarters, Geneva, Nairobi and other duty stations under the delegation of authority granted by the Secretary-General (ST/AI/401) and in accordance with the regulations and rules of the United Nations; provision of advice to OIOS senior managers on administrative, financial, personnel and budgetary matters; and servicing of the OIOS Appointment and Promotion Panel.

Table 28.12 **Resource requirements**

	Resources (thousands of United States dollars)		*Posts*	
Category	*2000-2001*	*2002-2003 (before recosting)*	*2000-2001*	*2002-2003*
Regular budget				
Post	-	967.9	-	6
Non-post	-	336.3	-	-
Total	**-**	**1 304.2**	**-**	**6**

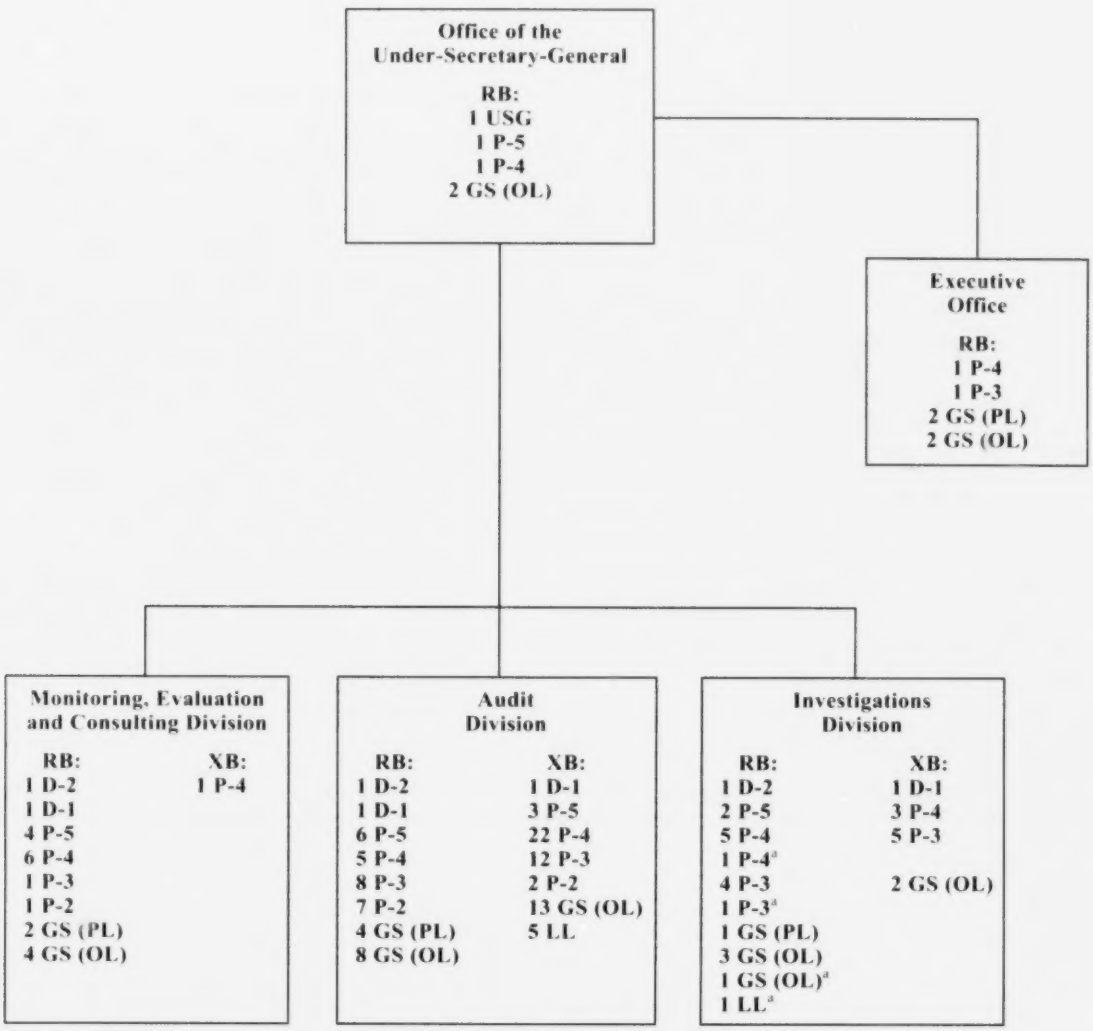
28.38 The requirements of $1,304,200 would provide for the continuation of six posts previously reflected under executive direction and management, general temporary assistance, overtime, travel of staff, general operating expenses, office supplies and data-processing equipment.

Table 28.13 **Summary of follow-up action taken to implement relevant recommendations of the internal and external oversight bodies and the Advisory Committee on Administrative and Budgetary Questions**

Brief description of the recommendation	*Action taken to implement the recommendation*
Advisory Committee on Administrative and Budgetary Questions (A/52/7, chap. II)	
Services provided to other funds	
The Advisory Committee requested that additional information be included in the next proposed programme budget on cost reimbursement for services to funds and programmes where there is currently no memorandum of understanding similar to the arrangements that exist between the Office of those entities mentioned in the footnotes to table 28.3 of the proposed programme budget for the biennium 2000-2001 (A/54/6/Rev.1, vol. III) (para. IX.4).	A reimbursement account has been established to take custody of cost reimbursements received from funds and programmes for the investigative services rendered to them. OIOS is in the process of entering into memoranda of understanding with the heads of each fund or programme. In this regard, the Under-Secretary-General for Internal Oversight Services has requested the Secretary-General to write to the heads of each fund or programme to request their cooperation in formalizing the arrangement with OIOS for investigative services. To date, UNHCR, UNRWA, UNICEF, ITC, UNDCP, UNITAR have responded positively in this endeavour.
The Committee further recommended that the functional and operational utility of merging the Central Evaluation Unit and the Central Monitoring and Inspection Unit be reviewed (para. IX.7).	The results of the consolidation are reflected in the present budget proposals.

Brief description of the recommendation	*Action taken to implement the recommendation*
Level of resources for evaluation	
The Advisory Committee noted the decrease in resources for evaluation for the last two bienniums. The Committee recommends that the Secretary-General review the adequacy of resources for evaluation with reference to workload indicators (para. IX.8).	See above.
Report of the Board of Auditors (A/55/5, vol. I, chap. II)	
Audit evidence	
The Board understood that the Audit and Management Consulting Division was examining the possibility of automating working paper preparation in order to improve the documentation of audit conclusions. In the interim, the Board recommended that the Division ensure that working papers had been completed and reviewed in accordance with applicable standards, including indexing and cross-referencing, to enable supervisors to assess staff performance (para. 245).	Prior to the Board's audit, the management of the Division had installed additional controls — including the completion and review of a more detailed checklist — to ensure the proper preparation, organization and other required handling of audit working papers. Action has already been taken therefore to implement the recommendation, which was based on an examination of the Division's records pertaining to periods prior to the date that the new controls were put in place.
Documentation of internal control system	
The Board recommended that the Audit and Management Consulting Division ensure that the process of internal control and evaluation was documented in accordance with the provisions of the Audit Manual (para. 249).	Prior to the Board's audit, the management of the Division had developed and put in place new procedures for the planning and execution of individual audit assignments. These new procedures became fully operational at the end of 1999 and are expected, inter alia, to ensure proper compliance with the Division's Audit Manual with regard to the documentation and evaluation of clients' internal control systems.
Audit reports	
Since audit reports lose their value as time lapses after the completion of the audit, the Board recommended that the Audit and Management Consulting Division improve the timeliness of issuing audit reports (para. 253).	The recommendation has been and is being implemented on an ongoing basis. The new controls and procedures established for the planning and execution of audit assignments provide for specific checks aimed at making it possible for audit reports to be prepared and issued faster.

Office of Internal Oversight Services
Organizational structure and post distribution for the biennium 2002-2003



[a] New posts.

Annex

Indicative resource requirements
Internal oversight

Table A.28.1 **Requirements by component and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Component	*1998-1999 expenditure*	*2000-2001 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2002-2003 estimate*
			Amount	*Percentage*			
Executive direction and management	2 081.1	2 509.1	(1 229.0)	(48.9)	1 280.1	91.3	1 371.4
Programme of work	15 797.3	16 241.6	682.8	4.2	16 924.4	1 053.5	17 977.9
Programme support	-	-	1 304.2	-	1 304.2	84.6	1 388.8
Total	**17 878.4**	**18 750.7**	**758.0**	**4.0**	**19 508.7**	**1 229.4**	**20 738.1**

(2) *Extrabudgetary*

1998-1999 expenditure	*2000-2001 estimate*	*Source of funds*	*2002-2003 estimate*
		(a) Services in support of:	
3 578.8	4 439.3	(i) United Nations organizations	6 379.5
		(ii) Extrabudgetary activities	
1 081.7	1 232.8	Support to extrabudgetary substantive activities	1 482.5
318.5	535.5	Technical cooperation activities	580.3
1 397.1	7 431.0	Peacekeeping operation activities	8 672.5
-	-	(b) Substantive activities	-
-	-	(c) Operational projects	-
6 376.1	**13 638.6**		**17 114.8**
24 254.5	**32 389.3**		**37 852.9**

Table A.28.2 **Requirements by object of expenditure**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1998-1999 expenditure*	*2000-2001 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2002-2003 estimate*
			Amount	*Percentage*			
Posts	16 124.8	16 857.7	732.8	4.3	17 590.5	1 124.5	18 715.0
Other staff costs	135.8	177.0	(17.2)	(9.7)	159.8	8.9	168.7
Consultants and experts	129.3	155.7	4.3	2.7	160.0	8.8	168.8
Travel	792.0	879.6	(61.1)	(6.9)	818.5	44.6	863.1
Contractual services	10.0	60.1	(7.5)	(12.4)	52.6	2.8	55.4
General operating expenses	260.8	272.5	17.3	6.3	289.8	15.9	305.7
Hospitality	-	4.6	(2.1)	(45.6)	2.5	.2	2.7
Supplies and materials	64.7	57.9	(.9)	(1.5)	57.0	3.2	60.2
Furniture and equipment	361.0	285.6	92.4	32.3	378.0	20.5	398.5
Total	**17 878.4**	**18 750.7**	**758.0**	**4.0**	**19 508.7**	**1 229.4**	**20 738.1**

(2) *Extrabudgetary*

Object of expenditure	*1998-1999 expenditure*	*2000-2001 estimate*	*2002-2003 estimate*
Posts	5 875.2	11 487.1	13 733.6
Other staff costs	66.1	550.9	601.5
Travel	424.0	1 468.0	2 365.9
Contractual services	0.0	14.0	120.0
General operating expenses	7.8	30.0	34.0
Supplies and materials	0.0	12.0	16.0
Furniture and equipment	3.0	76.6	243.8
Total	**6 376.1**	**13 638.6**	**17 114.8**
Total (1) and (2)	**24 254.5**	**32 389.3**	**37 852.9**

Table A.28.3 **Post requirements**

Category	*Established regular budget posts*		*Temporary posts*				*Total*	
			Regular budget		*Extrabudgetary*			
	2000-2001	*2002-2003*	*2000-2001*	*2002-2003*	*2000-2001*	*2002-2003*	*2000-2001*	*2002-2003*
Professional and above								
USG	1	1	-	-	-	-	1	1
D-2	1	3	-	-	-	-	1	3
D-1	4	2	-	-	1	2	5	4
P-5	12	13	-	-	3	3	15	16
P-4/3	33	34	-	-	38	43	71	77
P-2/1	8	8	-	-	2	2	10	10
Subtotal	**59**	**61**	**-**	**-**	**44**	**50**	**103**	**111**
General Service								
Principal level	9	9	-	-	-	-	9	9
Other level	19	20	-	-	13	15	32	35
Subtotal	**28**	**29**	**-**	**-**	**13**	**15**	**41**	**44**
Other								
Local level	-	1	-	-	4	5	4	6
Total	**87**	**91**	**-**	**-**	**61**	**70**	**148**	**161**

Executive direction and management

Table A.28.4 **Requirements by object of expenditure and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Component	*1998-1999 expenditure*	*2000-2001 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2002-2003 estimate*
			Amount	*Percentage*			
Posts	1 675.1	1 974.3	(818.4)	(41.4)	1 155.9	84.5	1 240.4
Other staff costs	38.0	66.8	(51.3)	(76.7)	15.5	1.0	16.5
Consultants and experts	16.3	21.7	(2.3)	(10.5)	19.4	1.0	20.4
Travel	75.9	149.6	(83.6)	(55.8)	66.0	3.6	69.6
General operating expenses	237.5	240.1	(240.1)	(100.0)	-	-	-
Hospitality	-	2.5	-	-	2.5	.2	2.7
Supplies and materials	3.7	5.5	(4.0)	(72.7)	1.5	-	1.5
Furniture and equipment	34.6	48.6	(29.3)	(60.2)	19.3	1.0	20.3
Total	**2 081.1**	**2 509.1**	**(1 229.0)**	**(48.9)**	**1 280.1**	**91.3**	**1 371.4**

(2) *Extrabudgetary*

1998-1999 expenditure	*2000-2001 estimate*	*Source of funds*	*2002-2003 estimate*
		(a) Services in support of:	
-	-	(i) United Nations organizations	-
		(ii) Extrabudgetary activities	
-	-	Support to extrabudgetary substantive activities	300.0
-	-	Technical cooperation activities	-
-	-	Peacekeeping operation activities	-
-	-	(b) Substantive activities	-
-	-	(c) Operational projects	-
Total	**-**	**-**	**300.0**
Total (1) and (2)	**2 081.1**	**2 509.1**	**1 671.4**

Table A.28.5 **Post requirements**

Category	Established regular budget posts		Temporary posts				Total	
			Regular budget		Extrabudgetary			
	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003
Professional and above								
USG	1	1	-	-	-	-	1	1
P-5	1	1	-	-	-	-	1	1
P-4/3	3	1	-	-	-	-	3	1
Subtotal	**5**	**3**	**-**	**-**	**-**	**-**	**5**	**3**
General Service								
Principal level	2	-	-	-	-	-	2	-
Other level	4	2	-	-	-	-	4	2
Subtotal	**6**	**2**	**-**	**-**	**-**	**-**	**6**	**2**
Total	**11**	**5**	**-**	**-**	**-**	**-**	**11**	**5**

Resource requirements (before recosting)

Posts

A.28.1 The requirements of $1,155,900 provide for the five posts shown in table A.28.5. The decrease in the amount of $818,400 reflects the redeployment of six posts (1 P-4, 1 P-3 and 4 General Service (2 at the Principal level and 2 at the Other level) to the separately identified Executive Office under programme support ($967,900), offset by the increase of $149,500 resulting from the full cost of two posts (1 P-4 and 1 General Service (Other level)) approved in the biennium 2000-2001.

Other staff costs

A.28.2 The requirements of $15,500 relate to general temporary assistance for replacement of staff on extended leave or maternity leave ($13,000) and for overtime ($2,500) to cover periods of peak workload and other exigencies. The decrease in the amount of $51,300 reflects the redeployment of $23,500 to the separately identified Executive Office, as well as a decrease of $7,400 in general temporary assistance and $20,400 in overtime requirements.

Consultants and experts

A.28.3 The requirements of $19,400, reflecting a decrease of $2,300, will cover the costs of consultancy services in the specialized areas related to oversight services, including enhancements to the computerized system for tracking the implementation of the recommendations of the Office.

Travel

A.28.4 The requirements of $66,000 will enable the Under-Secretary-General and/or his designated representatives to travel to the United Nations Offices in Geneva, Vienna and Nairobi and to the regional commissions in cases where the intervention of senior management is required. The decrease of $83,600 reflects the redeployment of $10,000 to the separately identified Executive Office and a decrease of $73,600 in travel requirements.

Hospitality

A.28.5 The requirements of $2,500 will cover the cost of official functions.

Supplies and materials

A.28.6 The requirements of $1,500 will cover the cost of office supplies. The decrease of $4,000 is associated with the redeployment of resources to the separately identified Executive Office under programme support ($2,300) and a decrease of $1,700 in operational equipment supplies.

Furniture and equipment

A.28.7 The requirements of $19,300 will cover the cost of acquisition and replacement of data-processing equipment and software. The decrease of $29,300 is associated with the redeployment of resources to the separately identified Executive Office ($26,700) and a decrease in requirements in the Office of the Under-Secretary-General of $2,600.

Programme of work

Table A.28.6 **Requirements by subprogramme and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Subprogramme	*1998-1999 expenditure*	*2000-2001 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2002-2003 estimate*
			Amount	*Percentage*			
1. Central evaluation 2. Management consulting 3. Central monitoring and inspection	3 510.4	3 720.0	828.5	22.2	4 548.5	319.2	4 867.7
2. Audit	8 938.5	8 670.1	(531.2)	(6.1)	8 138.9	478.8	8 617.7
4. Investigations	3 348.4	3 851.5	385.5	10.0	4 237.0	255.5	4 492.5
Total	**15 797.3**	**16 241.6**	**682.8**	**4.2**	**16 924.4**	**1 053.5**	**17 977.9**

(2) *Extrabudgetary*

1998-1999 expenditure	*2000-2001 estimate*	*Source of funds*	*2002-2003 estimate*
		(a) Services in support of:	
3 578.8	4 439.3	(i) United Nations organizations	6 379.5
		(ii) Extrabudgetary activities	
1 081.7	1 232.8	Support to extrabudgetary substantive activities	1 182.5
318.5	535.5	Technical cooperation activities	580.3
1 397.1	7 431.0	Peacekeeping operations activities	8 672.5
-	-	(b) Substantive activities	-
-	-	(c) Operational projects	-
6 376.1	**13 638.6**		**16 814.8**
22 173.4	**29 880.2**		**34 792.7**

Table A.28.7 **Post requirements**

Category	Established regular budget posts		Temporary posts				Total	
			Regular budget		Extrabudgetary			
	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003
Professional and above								
D-2	1	3					1	3
D-1	4	2			1	2	5	4
P-5	11	12			3	3	14	15
P-4/3	30	31			38	43	68	74
P-2/1	8	8			2	2	10	10
Subtotal	**54**	**56**			**44**	**50**	**98**	**106**
General Service								
Principal level	7	7					7	7
Other level	15	16			13	15	28	31
Subtotal	**22**	**23**			**13**	**15**	**35**	**38**
Other								
Local level		1			4	5	4	6
Total	**76**	**80**			**61**	**70**	**137**	**150**

Table A.28.8 **Percentage distribution of resources by subprogramme**

Subprogramme	Regular budget	Extrabudgetary
1. Central evaluation 3. Central monitoring and inspection 2. Management consulting part	26.9	1.7
2. Audit part	48.1	78.9
4. Investigations	25.0	19.4
Total	**100.0**	**100.0**

Subprogramme 1
Central evaluation

Subprogramme 2
Management consulting part

Subprogramme 3
Central monitoring and inspection

Table A.28.9 **Requirements by object of expenditure and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1998-1999 expenditure*	*2000-2001 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2002-2003 estimate*
			Amount	*Percentage*			
Posts	3 312.0	3 421.2	862.1	25.1	4 283.3	304.8	4 588.1
Other staff costs	49.3	30.5	7.0	22.9	37.5	2.0	39.5
Consultants and experts	34.6	54.4	(4.4)	(8.0)	50.0	2.8	52.8
Travel	70.9	107.8	(36.8)	(34.1)	71.0	3.8	74.8
Contractual services	10.0	60.1	(7.5)	(12.4)	52.6	2.8	55.4
General operating expenses	3.4	5.8	(5.8)	(100.0)	-	-	-
Hospitality	-	1.5	(1.5)	(100.0)	-	-	-
Supplies and materials	6.3	4.2	2.8	66.6	7.0	.4	7.4
Furniture and equipment	23.9	34.5	12.6	36.5	47.1	2.6	49.7
Total	**3 510.4**	**3 720.0**	**828.5**	**22.2**	**4 548.5**	**319.2**	**4 867.7**

(2) *Extrabudgetary*

1998-1999 expenditure	*2000-2001 estimate*	*Source of funds*	*2002-2003 estimate*
		(a) Services in support of:	
-	-	(i) United Nations organizations	-
		(ii) Extrabudgetary activities	
-	-	Support to extrabudgetary substantive activities	-
-	-	Technical cooperation activities	-
-	-	Peacekeeping operation activities	263.5
-	-	(b) Substantive activities	-
-	-	(c) Operational projects	-
Total	-	-	**263.5**
Total (1) and (2)	**3 510.4**	**3 720.0**	**5 131.2**

Table A.28.10 **Post requirements**

Category	Established regular budget posts		Temporary posts				Total	
			Regular budget		Extrabudgetary			
	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003	2000-2001	2002-2003
Professional and above								
D-2		1						1
D-1	2	1					2	1
P-5	3	4					3	4
P-4/3	5	7			-	1	5	8
P-2/1	1	1					1	1
Subtotal	**11**	**14**	**-**	**-**	**-**	**1**	**11**	**15**
General Service								
Principal level	1	2			-	-	1	2
Other level	4	4			-	-	4	4
Subtotal	**5**	**6**	**-**	**-**	**-**	**-**	**5**	**6**
Total	**16**	**20**	**-**	**-**	**-**	**1**	**16**	**21**

Resource requirements (before recosting)

Posts

A.28.8 The requirements of $4,283,300 provide for the 20 posts shown in table A.28.10. The increase of $862,100 results from the redeployment of four posts from the management consulting section of the previous Audit and Management Consulting Division ($875,300) following its merger with the Central Evaluation and Central Monitoring and Inspection Units and the reclassification of one D-1 post to the D-2 level ($20,700), offset by the redeployment of one post at the P-4 level from New York to Geneva ($33,900). The upgrade of the Director post is required to reflect increased responsibilities, such as: (a) overseeing three different functions: monitoring, evaluation and management consulting; and (b) overseeing the Geneva unit in addition to the consolidated New York office.

Other staff costs

A.28.9 The requirements of $37,500, which reflect an increase of $7,000, will provide for general temporary assistance for staff on extended sick leave and maternity leave ($30,000) and overtime ($7,500) during periods of peak workload.

Consultants and experts

A.28.10 The requirements of $50,000, reflecting a decrease of $4,400, will cover the costs of specialized services to further develop qualitative monitoring systems specific to selected responsibility centres as well as expertise required for inspections and during the conduct of in-depth evaluations.

Travel

A.28.11 The requirements of $71,000, reflecting a decrease of $36,800, will cover the cost of travel for staff on inspection and consulting service missions away from Headquarters. On these trips staff will: (a) provide assistance to programme managers in strengthening their oversight functions; (b)

conduct structured interviews for in-depth evaluations; (c) assess the status of implementation of evaluation recommendations; (d) attend inter-agency meetings on evaluation questions; and (e) provide training on evaluation methodology to staff members in departments and offices away from Headquarters.

Contractual services

A.28.12 The requirements of $52,600, reflecting a decrease of $7,500, will cover the fees for a computer programmer to modify the program design for customized reporting on IMDIS and to maintain the database ($22,500). In addition, a provision of $30,100 will cover the cost of connection and use of Nexis, Dialog and similar databases.

Supplies and materials

A.28.13 The requirements of $7,000, reflecting an increase of $2,800, will cover the cost of office supplies and materials, including library and reference books and subscriptions to professional journals, magazines and periodicals.

Furniture and equipment

A.28.14 The requirements of $47,100, reflecting an increase of $12,600, will cover the cost of office furniture and equipment ($2,000) and the acquisition and replacement of data-processing equipment ($40,100) and office automation software ($5,000).

Subprogramme 2
Audit part

Table A.28.11 **Requirements by object of expenditure and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1998-1999 expenditure*	*2000-2001 appropri-ation*	*Resource growth*		*Total before recosting*	*Recosting*	*2002-2003 estimate*
			Amount	*Percentage*			
Posts	8 335.9	8 143.2	(605.4)	(7.4)	7 537.8	446.0	7 983.8
Other staff costs	16.1	48.3	-	-	48.3	2.7	51.0
Consultants and experts	31.5	31.6	12.0	37.9	43.6	2.4	46.0
Travel	327.2	296.9	7.6	2.5	304.5	16.6	321.1
General operating expenses	5.3	5.5	(1.5)	(27.2)	4.0	0.3	4.3
Hospitality	-	0.6	(0.6)	(100.0)	-	-	-
Supplies and materials	32.0	23.1	(0.1)	(0.4)	23.0	1.2	24.2
Furniture and equipment	190.5	120.9	56.8	46.9	177.7	9.6	187.3
Total	**8 938.5**	**8 670.1**	**(531.2)**	**(6.1)**	**8 138.9**	**478.8**	**8 617.7**

(2) *Extrabudgetary*

1998-1999 expenditure	*2000-2001 estimate*	*Source of funds*	*2002-2003 estimate*
		(a) Services in support of:	
3 578.8	4 439.3	(i) United Nations organizations	5 094.4
		(ii) Extrabudgetary activities	
1 081.7	1 232.8	Support to extrabudgetary substantive activities	1 182.5
318.5	535.5	Technical cooperation activities	580.3
1 397.1	6 812.6	Peacekeeping operation activities	6 421.9
-	-	(b) Substantive activities	-
-	-	(c) Operational projects	-
6 376.1	**13 020.2**	**Total**	**13 279.1**
15 314.6	**21 690.3**	**Total (1) and (2)**	**21 896.8**

Table A.28.12 **Post requirements**

Category	*Established regular budget posts*		*Temporary posts*				*Total*	
			Regular budget		*Extrabudgetary*			
	2000-2001	*2002-2003*	*2000-2001*	*2002-2003*	*2000-2001*	*2002-2003*	*2000-2001*	*2002-2003*
Professional and above								
D-2	1	1	-	-	-	-	1	1
D-1	1	1	-	-	1	1	2	2
P-5	6	6	-	-	3	3	9	9
P-4/3	16	13	-	-	33	34	49	47
P-2/1	7	7	-	-	2	2	9	9
Subtotal	**31**	**28**	**-**	**-**	**39**	**40**	**70**	**68**
General Service								
Principal level	5	4	-	-	-	-	5	4
Other level	8	8	-	-	12	13	20	21
Subtotal	**13**	**12**	**-**	**-**	**12**	**13**	**25**	**25**
Other								
Local level	-	-	-	-	4	5	4	5
Total	**44**	**40**	**-**	**-**	**55**	**58**	**99**	**98**

Resource requirements (before recosting)

Posts

A.28.15 The requirements of $7,537,800 will provide for the 40 posts shown in table A.28.12. The decrease of $605,400 represents the net result of the redeployment of four posts to the reconfigured Monitoring, Evaluation and Consulting Division ($875,300), offset by the full cost of three posts (1 P-4 and 1 General Service (Other level) in New York and 1 P-3 in Nairobi) approved in the biennium 2000-2001 ($232,800) and the reclassification of one auditor post at the P-4 level to the P-5 level ($37,100). With the transition from the Headquarters-based functions to the field-based operations, the traditional method of sending auditors in a team with an auditor in charge heading the team is no longer feasible and cost-effective. Consequently, each senior auditor at the P-5 level

is required to plan, conduct and report on audits assigned to him or her. Such an approach is more effective, timely and economical.

Other staff costs

A.28.16 The requirements of $48,300 relate to general temporary assistance ($46,300) for replacement of staff on sick leave and maternity leave and for overtime ($2,000) to cover periods of peak workload.

Consultants and experts

A.28.17 A provision of $43,600, reflecting an increase of $12,000, will cover the fees of experts required to provide the Division with technical advice and assistance in the development of a risk-assessment model and a control self-assessment exercise package, both tailored to the United Nations environment, and the development of an audit process software package and a related manual for use in the planning, execution and control of individual audit assignments.

Travel

A.28.18 The requirements of $304,500, reflecting an increase of $7,600, will cover the cost of travel for audits to be conducted away from the Division's offices in New York, Geneva and Nairobi and for the travel of the Division's Director: (a) to attend the annual conference of the heads of United Nations internal audit services; (b) to inspect and consult with the Division's offices in Geneva and Nairobi; and (c) to consult with senior managers of client organizations away from Headquarters on audit issues of special concern.

General operating expenses

A.28.19 The requirements of $4,000, reflecting a decrease of $1,500, relate to miscellaneous expenses to cover the use of courier services.

Supplies and materials

A.28.20 The provision of $23,000, reflecting a decrease of $100, will cover the costs of: (a) library books and supplies, training videocassettes and other materials, subscriptions to audit and related publications and membership fees in professional associations ($10,400); and (b) operational equipment supplies ($12,600).

Furniture and equipment

A.28.21 The requirements of $177,700, reflecting an increase of $56,800, will cover the cost of office furniture and equipment ($27,000) and the acquisition and replacement of office automation equipment ($148,000), software for computer-assisted auditing, paperless auditing, electronic document management, training and self-learning ($2,700).

Subprogramme 4
Investigations

Table A.28.13 **Requirements by object of expenditure and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1998-1999 expenditure*	*2000-2001 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2002-2003 estimate*
			Amount	*Percentage*			
Posts	2 801.8	3 319.0	326.6	9.8	3 645.6	223.2	3 868.8
Other staff costs	32.4	31.4	3.6	11.4	35.0	1.8	36.8
Consultants and experts	46.9	48.0	(1.0)	(2.0)	47.0	2.6	49.6
Travel	318.0	325.3	41.7	12.8	367.0	20.0	387.0
General operating expenses	14.6	21.1	(9.1)	(43.1)	12.0	0.6	12.6
Supplies and materials	22.7	25.1	(1.9)	(7.5)	23.2	1.4	24.6
Furniture and equipment	112.0	81.6	25.6	31.3	107.2	5.9	113.1
Total	**3 348.4**	**3 851.5**	**385.5**	**10.0**	**4 237.0**	**255.5**	**4 492.5**

(2) *Extrabudgetary*

1998-1999 expenditure	*2000-2001 estimate*	*Source of funds*	*2002-2003 estimate*
		(a) Services in support of:	
-	-	(i) United Nations organizations	1 285.1
		(ii) Extrabudgetary activities	
-		Support to extrabudgetary substantive activities	
-	-	Technical cooperation activities	-
-	618.4	Peacekeeping operation activities	1 987.1
-	-	(b) Substantive activities	-
-	-	(c) Operational projects	-
-	**618.4**	**Total**	**3 272.2**
3 348.4	**4 469.9**	**Total (1) and (2)**	**7 764.7**

Table A.28.14 **Post requirements**

Category	*Established regular budget posts*		*Temporary posts*				*Total*	
			Regular budget		*Extrabudgetary*			
	2000-2001	*2002-2003*	*2000-2001*	*2002-2003*	*2000-2001*	*2002-2003*	*2000-2001*	*2002-2003*
Professional and above								
D-2	-	1	-	-	-	-	-	1
D-1	1	-	-	-	-	1	1	1
P-5	2	2	-	-	-	-	2	2
P-4/3	9	11	-	-	5	8	14	19
P-2/1	-	-	-	-	-	-	-	-
Subtotal	**12**	**14**	**-**	**-**	**5**	**9**	**17**	**23**
General Service								
Principal level	1	1	-	-	-	-	1	1
Other level	3	4	-	-	1	2	4	6
Subtotal	**4**	**5**	**-**	**-**	**1**	**2**	**5**	**7**
Other								
Local level	-	1	-	-	-	-	-	1
Total	**16**	**20**	**-**	**-**	**6**	**11**	**22**	**31**

Resource requirements (before recosting)

Posts

A.28.22 The requirements of $3,645,600 provide for the 20 posts shown in table A.28.14. The increase of $326,600 represents: (a) four new posts (1 P-4 in New York, 1 P-3 and 1 General Service (Other level) in Geneva and 1 Local level in Nairobi); (b) the redeployment of one P-4 post from New York to Geneva; and (c) the reclassification of the D-1 post to the D-2 level. The four new posts are required: (a) to cope with the increased workload of investigative services and for clearing the backlog; (b) to establish an investigation unit in Geneva; and (c) to strengthen the investigative services in Nairobi. The upgrade of the Director post reflects increased responsibilities, such as: (a) overseeing of three offices (New York, Nairobi and Geneva) as well as the investigation units in the peacekeeping missions; (b) regular contact and representation with national law enforcement authorities worldwide; and (c) dealing with complex and highly confidential and sensitive matters.

Other staff costs

A.28.23 The requirements of $35,000, reflecting an increase of $3,600, will provide for the extended sick leave and maternity leave needs of the Division ($30,000) and overtime ($5,000) during peak workload periods.

Consultants and experts

A.28.24 A provision of $47,000 will cover the cost of specialized consultancy and expert services not available internally and the cost of specialists to provide investigatory support in those countries where the Division's investigators must negotiate the complexities of local legal systems. Resources will also cover the cost of services related to researching vendor background data and asset-tracing.

Travel

A.28.25 The requirements of $367,000, reflecting an increase of $41,700, will cover the cost of investigative missions. In order to obtain travel economies, whenever possible more than one matter is investigated in the same location or region. Investigation protocols require that both documentary and testimonial evidence be collected directly. Consequently, the investigators must have direct access to individuals, documents and other evidentiary material where the incidents being investigated occur, and must be available to authorities in national jurisdictions for follow-up of the Office's investigations.

General operating expenses

A.28.26 The provision of $12,000, reflecting a decrease of $9,100, relates to miscellaneous expenses to cover the use of courier services ($12,000).

Supplies and materials

A.28.27 The requirements of $23,200, reflecting a decrease of $1,900, relate to the purchase of office supplies and library books.

Furniture and equipment

A.28.28 The provision of $107,200, reflecting an increase of $25,600, will largely cover the cost of operational equipment supplies necessary for investigatory work ($11,000) as well as the acquisition or replacement cost of data-processing equipment ($79,800) and office automation software ($16,400).

Programme support

Executive Office

Table A.28.15 **Requirements by object of expenditure and source of funds**

(Thousands of United States dollars)

(1) *Regular budget*

Object of expenditure	*1998-1999 expenditure*	*2000-2001 appropriation*	*Resource growth*		*Total before recosting*	*Recosting*	*2002-2003 estimate*
			Amount	*Percentage*			
Posts	-	-	967.9	-	967.9	66.0	1 033.9
Other staff costs	-	-	23.5	-	23.5	1.4	24.9
Travel	-	-	10.0	-	10.0	.6	10.6
General operating expenses	-	-	273.8	-	273.8	15.0	288.8
Supplies and materials	-	-	2.3	-	2.3	.2	2.5
Furniture and equipment	-	-	26.7	-	26.7	1.4	28.1
Total	**-**	**-**	**1 304.2**	**-**	**1 304.2**	**84.6**	**1 388.8**

Table A.28.16 **Post requirements**

Category	*Established regular budget posts*		*Temporary posts*				*Total*	
			Regular budget		*Extrabudgetary*			
	2000-2001	*2002-2003*	*2000-2001*	*2002-2003*	*2000-2001*	*2002-2003*	*2000-2001*	*2002-2003*
Professional and above								
P-4/3	-	2	-	-	-	-	-	2
Subtotal	**-**	**2**	**-**	**-**	**-**	**-**	**-**	**2**
General Service								
Principal level	-	2	-	-	-	-	-	2
Other level	-	2	-	-	-	-	-	2
Subtotal	**-**	**4**	**-**	**-**	**-**	**-**	**-**	**4**
Total	**-**	**6**	**-**	**-**	**-**	**-**	**-**	**6**

Resource requirements (before recosting)

Posts

A.28.29 The requirements of $967,900 provide for the continuation of the six posts shown in table A.28.16. Those posts were previously identified together with the resources for the Office of the Under-Secretary-General under executive direction and management.

Other staff costs

A.28.30 The requirements of $23,500 relate to general temporary assistance ($13,000) for the replacement of staff on extended sick leave and maternity leave and overtime ($10,500) for periods of peak workload. These resources were previously identified under executive direction and management.

Travel

A.28.31 The provision of $10,000 relates to the cost of travel by staff to the United Nations offices in Geneva and Nairobi to assist and advise staff at those duty stations on personnel, financial and administrative matters. These resources were previously identified under executive direction and management.

General operating expenses

A.28.32 The requirements of $273,800 relates to the cost of communications ($127,300), maintenance of equipment ($141,500) and miscellaneous services ($5,000). Resources in the amount of $227,000 were previously reflected under executive direction and management. The resource growth of $33,700 compared with the 2000-2001 appropriation relates to increases for communications ($42,300) and miscellaneous services ($4,500), offset by a reduction for maintenance of equipment ($13,100). In the case of communication costs, the increase relates to the requirements for the Geneva and Nairobi offices. In the case of miscellaneous services, the increase relates to the requirements reflected previously for the Office of the Under-Secretary-General under executive direction and management, for the Central Evaluation Unit under subprogramme 1 and for the Central Monitoring and Inspection Unit under subprogramme 3.

Supplies and materials

A.28.33 The requirements of $2,300 will cover the cost of office supplies.

Furniture and equipment

A.28.34 The provision of $26,700 will cover the acquisition and replacement of data-processing equipment ($19,300) and relevant software ($7,400).